

Goldstar), and Hyundai Electronics Industries Co., Ltd. and Hyundai Electronics America (collectively Hyundai), filed lawsuits with the Court challenging this determination. Thereafter, the Court issued an Order and Opinion dated June 12, 1995, in *Micron Technologies, Inc. v. United States*, Cons. Ct. No. 93-06-00318, Slip Op. 95-107, remanding six issues to the Department. The Court instructed the Department to: (1) recalculate respondents' cost of production by allocating research and development (R&D) costs on a product-specific basis; (2) use amortized rather than current R&D expenses in its calculations; (3) reopen the record in order to afford Hyundai and Samsung an opportunity to present complete and actual fixed asset data and use this data to allocate interest expenses; (4) recalculate Hyundai's lag period; (5) recalculate Semicon's production costs without reclassifying Semicon's capitalized costs of facility construction and testing as costs of production; and (6) reexamine its conclusion that foreign currency translation losses of Samsung and Semicon are related to production of subject merchandise.

The Department filed its remand results on August 24, 1995. In the remand results, the Department: (1) recalculated respondents—cost of production by allocating R&D on a product-specific basis; (2) used amortized rather than current R&D expenses in its calculations; (3) reopened the record to afford Hyundai and Samsung an opportunity to introduce actual data regarding semiconductor fixed assets, and used such data in its allocation of interest expense; (4) recalculated Hyundai's lag periods utilizing the same methodology that it employed for Samsung and Semicon; (5) determined a new lag period for Hyundai's model HY514400 which accurately matches costs to the sales in question; (6) calculated Semicon's production costs for certain DRAMs without reclassifying as costs of production Semicon's capitalized costs of facility construction and testing; and (7) identified what evidence on the record supports the conclusion that the translation losses of Samsung and Semicon are related to production of the subject merchandise and, having determined that there is sufficient evidence on the record to support such a conclusion, included translation losses in the calculation of COP for Samsung and Semicon.

On October 27, 1995, the Court sustained the Department's remand results. See *Micron Technologies, Inc. v. United States*, Cons. Ct. No. 93-06-

00318, Slip Op. 95-175 (CIT October 27, 1995).

Suspension of Liquidation

In its decision in *Timken*, the Federal Circuit held that, pursuant to 19 U.S.C. 1516a(e), the Department must publish notice of a decision of the Court or Federal Circuit which is "not in harmony" with the Department's determination. Publication of this notice fulfills this obligation. The Federal Circuit also held that in such a case, the Department must suspend liquidation until there is a "conclusive" decision in the action. A "conclusive" decision cannot be reached until the opportunity to appeal expires or any appeal is decided by the Federal Circuit. Therefore, the Department will continue to suspend liquidation pending the expiration of the period to appeal or pending a final decision of the Federal Circuit if *Micron* is appealed.

Dated: November 29, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

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[A-588-054]

Tapered Roller Bearings, Four Inches or Less In Outside Diameter, and Components Thereof, From Japan; Amendment to the Final Results of Review

AGENCY: Import Administration/International Trade Administration, Department of Commerce.

SUMMARY: On June 15, 1995, the United States Court of International Trade (CIT) remanded the Department of Commerce's (the Department's) redetermination on remand of the final results of administrative review of the antidumping finding on tapered roller bearings, four inches or less in outside diameter, and certain components thereof (TRBs) from Japan (41 FR 34974, August 18, 1976) (*Koyo Seiko Co., Ltd. and Koyo Corp. of U.S.A. v. United States and NSK Ltd. And NSK Corp., v. United States* (Slip Op. 95-111 (June 15, 1995)) (*Koyo*)). The CIT ordered the Department to correct two computer programming errors in the calculation of margins for *Koyo Seiko Co., Ltd.*, and, following the corrections, affirmed the redetermination in all respects. The results covered the period April 1, 1974, through March 31, 1979, for TRBs produced by *Koyo Seiko Co., Ltd.*, and distributed by its subsidiary, *Koyo Corporation of U.S.A.* (collectively, *Koyo*), and April 1, 1974 through July

31, 1980, for TRBs produced by *NSK Ltd.*, and distributed by its subsidiary, *NSK Corporation* (collectively, *NSK*).

EFFECTIVE DATE: June 25, 1995.

FOR FURTHER INFORMATION CONTACT: Chip Hayes or John Kugelman, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230, telephone: (202) 482-5253.

SUPPLEMENTARY INFORMATION:

Background

On June 15, 1995, the CIT issued an order remanding to the Department the redetermination on remand of the final results of administrative review of the antidumping finding on TRBs from Japan to correct two computer programming errors, and affirmed the redetermination in all other respects.

The Department's final results of review covering *Koyo* for the period April 1, 1974 through March 31, 1979, and *NSK* for the period April 1, 1974 through July 31, 1980, were published on June 1, 1990 (55 FR 22369). *Koyo*, *NSK*, and petitioner in this proceeding, the *Timken Company* (*Timken*), challenged those results to the CIT. The CIT issued four remand orders covering the review: on issues concerning *Koyo* in *Koyo Seiko Co., Ltd. and Koyo Corporation of U.S.A. v. United States* (Slip Op. 92-72 (May 15, 1992) (*KCUSA*)); on issues concerning *NSK* in *NSK Ltd. v. United States* (Slip Op. 92-79 (May 21, 1992) (*NSK*)); on issues relating to both *Koyo* and *NSK* in *The Timken Company v. United States* (Slip Op. 92-83 (May 22, 1992) (*Timken*)); and finally in *Koyo Seiko Co., Ltd. and Koyo Corporation of U.S.A. v. United States* (Slip Op. 92-139 (August 21, 1992) (*Koyo Cost*)) the CIT allowed the Department to conduct an investigation of sales made below the cost of production by *Koyo*.

In *KCUSA* and *NSK* the CIT ordered the Department to recalculate margins for entries pursuant to the three-criteria methodology for determining "such or similar" merchandise; to examine all possible similar home market models of approximately equal commercial value to calculate foreign market value (FMV); to include *Koyo's* data for net weights of certain TRBs in the calculation of U.S. customs duties; to add only thirty days to *Koyo's* shipping time when calculating an adjustment for U.S. inventory expenses; and to liquidate *Koyo's* entries between April 1, 1974 and September 30, 1977, and *NSK's* entries between June 6, 1974 and July 31, 1977, according to master lists

prepared by the Treasury Department (Treasury). In addition, in *Timken* the CIT remanded the same final results to the Department to use the verified per-unit export department expenses as best information available when calculating the adjustment to exporter's sales price (ESP) for Koyo's export selling expenses.

In *Koyo Cost* the CIT allowed Timken to submit supplemental sales-below-cost information and directed the Department to consider the supplemental information in order to determine whether the dumping margins for the April 1, 1978 to March 31, 1979 period should be calculated without reference to the investigation of below-cost-of-production sales. That allegation, and the Department's finding of sales below the cost of production, were not relevant to time periods prior to April 1, 1978. Consequently, no investigation of sales made below the cost of production was conducted for those periods.

The Department submitted its remanded results for NSK pursuant to *NSK* and *Timken* to the CIT in August 1992. Results for Koyo pursuant to *KCUSA*, *Timken*, and *Koyo Cost* were submitted to the CIT in October 1992. The CIT affirmed those results in their entirety on March 4, 1993 (Slip Op. 93-28). Koyo, NSK, and Timken appealed various issues in those orders to the United States Court of Appeals for the Federal Circuit (the Federal Circuit). In

its ruling of March 28, 1994 (*Koyo Seiko Co., Ltd. and Koyo Corporation USA. v. United States* (93-1310, 1341), and *NSK Ltd. And NSK Corporation v. United States* (93-1311), (*CAFC decision*)), the Federal Circuit affirmed the CIT's decision in *Koyo Cost* to allow the Department to conduct an investigation of sales made below the cost of production by Koyo. However, the Federal Circuit reversed the decision of the CIT in *KCUSA* and *NSK* to liquidate TRB entries made by Koyo between April 1, 1974 and September 30, 1977, and TRB entries made by NSK between June 6, 1974 and March 31, 1978, according to Treasury master lists. Pursuant to the *CAFC decision*, the CIT ordered a redetermination of the final dumping margins for 1974-1978 TRB entries (*Koyo Seiko Co., v. United States and NSK Ltd. v. United States*, Slip Op. 94-75 (May 10, 1994) (*Koyo/NSK*)). The *Koyo/NSK* order stipulated that the margins be determined based upon the complete record of the administration review conducted by the Department and on the CIT's prior rulings in *KCUSA*, *NSK*, and *Timken*. No other issues were raised before the Federal Circuit.

The Department submitted its results pursuant to *Koyo/NSK* on July 18, 1994. On June 15, 1995, the CIT issued its decision in *Koyo* remanding those results to the Department to correct two computer programming errors alleged by Timken and affirming the

redetermination in all other respects. The margin calculations on entries made by NSK from April 1, 1978, through July 31, 1980, and by Koyo from October 1, 1977, through March 31, 1979, were not challenged in these actions, and were affirmed by the CIT. Consequently, those calculations remain unchanged from the Department's August 1992 and October 1992 remanded results.

The Department has addressed the two programming errors identified by the CIT in *Koyo*. Based upon an examination of the record in the final results of review we determined that there was no programming or clerical error regarding model matching. The Department reviewed and emended the programming error regarding exchange rates. We disclosed the results to Koyo and Timken consistent with 19 CFR 353.28. We received no comments on our results from either party. The Department is therefore amending the final results of the administrative review of the antidumping finding on tapered roller bearings, four inches or less in outside diameter, and certain components thereof from Japan to reflect the amended margins calculated for Koyo and NSK in the Department's redetermination on remand, and affirmed by the CIT.

The Department will issue liquidation instructions to the Customs Service based on the following amended margins:

Firm	Period	Percent margin
Koyo	04/01/1974 to 07/31/1976	20.56
	08/01/1976 to 09/30/1977	5.99
	10/01/1977 to 03/31/1978	24.64
	04/01/1978 to 03/31/1979	17.96
NSK	06/06/1974 to 06/30/1976	17.42
	07/01/1976 to 07/31/1977	17.42
	08/01/1977 to 03/31/1978	18.63
	04/01/1978 to 07/31/1978	39.60
	08/01/1978 to 07/31/1979	19.75
	08/01/1979 to 07/31/1980	9.82

Dated: November 22, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

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[A-588-028]

Notice of Final Results of Antidumping Duty Administrative Review: Roller Chain, Other Than Bicycle, From Japan

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: In response to a request from the American Chain Association, the petitioner in this proceeding, the Department of Commerce (the Department) has conducted an administrative review of the antidumping finding on roller chain,

other than bicycle, from Japan. The review covers four manufacturers/exporters of this merchandise to the United States during the period of April 1, 1992, through March 31, 1993.

We gave interested parties the opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have revised the results from those presented in our preliminary results.

EFFECTIVE DATE: December 6, 1995.

FOR FURTHER INFORMATION CONTACT: Greg Thompson or Donna Berg, Office of Antidumping Investigations, Import